Chapter 27.—Telegraph Department.

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Receipts at Treasuries.

523. Money received on account of Government by members of the Telegraph Department should not be retained in hand, but should be remitted intact to the treasury as soon as possible. But in the case of ~~Divisional Superintendents' offices and of~~ signal offices the money may be kept in hand so long as the cash balance does not exceed a prescribed minimum called the imprest by more than R10.

524. Whenever money is sent to a treasury or sub-treasury the Telegraph Officer who sends it must forward with each remittance a remittance book, on which the Treasury or Sub-Treasury Officer will note his initials as a receipt, and a "chalán" or memorandum of particulars of payment which will be retained (and in the case of a sub-treasury, forwarded with its accounts to the district treasury). The Treasury or Sub-Treasury Officer will furnish the Telegraph Officer with a separate receipt as his voucher for payment. The remittance book will be a simple memorandum book with date, particulars and amount of remittance and place for initials of the Treasury Officer.

525. Officers of the Telegraph Department are prohibited from opening any deposit account with civil treasuries. The only account permissible with a treasury or bank is that of the amount of letters of credit. Every payment made to a treasury must be to the credit of Government as a "Telegraph Remittance."

Payments at Treasuries.

526. The issues of money from treasuries are made only to or by order of officers in recognised charge of offices or ~~sub~~-divisions and are entered in the treasury accounts as remittances (or transfers of public money) from the treasury to the Telegraph Department. They must therefore be acknowledged in the Telegraph Officer's account as received from the particular treasury concerned.

527. Whenever a relief from charge of a ~~sub~~-division or office is ordered on account of transfer, leave, suspension or otherwise, or whenever an officer in charge dies or leaves his post, the ~~Divisional Superintendent~~ must advise the Treasury Officer (in Form 72) of the name of the relieving officer as well as the date of transfer of charge, and request that no more bills bearing the signature of the relieved or deceased officer and dated subsequent to his relief or death may be paid. A specimen of the signature of the relieving officer should also be sent to the Treasury Officer.

Page 219, Article 530, Exception—

Add the words "including Delhi" *after the words* "Provincial Head quarters" *introduced by the 16th list of corrections.*

[*17th List—1-4-17.*]

Page 219, Article 530.

Insert the following after the word "Madras" in line 2 of the exception as introduced by Correction List No 6, dated the 1st August 1914.

"and from the branches of the Bank of Bengal at Provincial Head Quarters." including Delhi

[*16th List—2-1-17.*]

Article 530, page 219—

For the words "For offices of Directors of Circles" *in line 1 read* "For offices of Directors, Telegraph Engineering and of the Postmaster General (Telegraph Traffic Branch)"

7th List—15-1-15.

Page 219, Article 530—

For "Divisional Superintendents" *in line 1 read* "Directors of Circles."

2nd List—1-6-18.

Article 529 (note), page 219—

Add the words "the Director, Telegraph Engineering, the Postmaster General (Telegraph Traffic Branch) of the circle or" *before the words* "the Superintendent of a Division" *in line 3.*

7th List—15-1-15.

Article 532, page 219 (as amended by the 5th list of corrections)—

For "Directors of Circles" *in line 4 read* "Directors, Telegraph Engineering"

7th List—15-1-15.

Page 219, Article 532—

Substitute the following for Article 532 as amended by 2nd list of corrections dated 1st June 1913.

"Salary and travelling allowance bills on transfer and contingent or Imprest certificates in Form 69 will be paid on the signature of the officer in charge of a circle or a signal office. All travelling allowance bills for journeys on tour, except those of Directors of Circles must be countersigned before payment."

8th List 1-4-14

Article 529, page 219—

For the words "the local Superintendent of Telegraphs" *in line 8 read* "the Director, Telegraph Engineering, or the Postmaster General (Telegraph Traffic Branch) of the circle."

7th List—15-1-15.

Page 219, Article 530—

Insert the following as an exception below this Article :—

"EXCEPTION.—Money required to be drawn from the Presidency Banks at Calcutta, Bombay and Madras by heads of circles and officers in charge of Signal offices against assignments should be drawn by means of cheques instead of by presentation of bills (accompanied by a separate receipt) on Imprest Certificates."

6th list—1-8-14.

Page 219, Article 530—

For the word "amount" in the last sentence of this Article *substitute* "account."

6th list—1-8-14

Page 219, Article 532—

Substitute the following for this article :—

532. Salary bills and contingent or imprest certificates in Form 69 will be paid on the signature of the officer in charge of a circle or a signal office. Bills for travelling allowance will be signed by the officer in charge of a circle or a signal office, but those pertaining to signal offices will be paid only after the countersignature of the Divisional Superintendent.

2nd List—1-6-13.

Page 219, Article 533—

Cancel the para.

2nd List—1-6-13.

528. There are two different methods under which officers of the Telegraph Department are supplied with funds from the treasury:—(1) on bills and imprest certificates, and (2) on cheques against letters of credit.

529. Should a Treasury Officer under proper authority be ever called upon to advance funds to a Telegraph Officer, the amount advanced should be treated as a remittance to the Telegraph Department, and not treated as an advance recoverable. If the advance be in anticipation of a letter of credit it must be regarded as paid on account of that letter and must be noted on the back thereof immediately on its receipt. But such advances are not to be made save in most exceptional cases of emergency and on certificate of the ~~local Superintendent of Telegraphs~~ that he considers them indispensable.

NOTE.—In case of emergency Treasury Officers may advance funds, not exceeding R250 at a time, for a personal advance, on the authority of a telegraphic communication from ~~the Superintendent of a Division~~.

530. For offices of ~~Divisional Superintendents~~ and for signal offices the salaries and travelling allowances are paid on presentation of bills, each of which must be accompanied by a separate receipt for the net amount to be paid in money. No telegraph bill should be paid by a Treasury Officer unless there is presented with it a separate receipt. Immediately after payment the bills (endorsed with certificate of the amount paid) should be returned by the Treasury Officer to the Telegraph Officer who presented them, the separate receipts being retained by the Treasury Officer as his vouchers for the debit to "Telegraph Remittances." The bills will be attached by the Telegraph Officer to his cash amount.

Assignments.

531. Accountants General will communicate to Treasury Officers the sums expected to be payable by them on presentation of bills for salaries and travelling allowances and certificates for contingencies, including under the latter head charges on account of petty interruption and ordinary repairs and improvements.

Bills and Imprest Certificates.

532. Salary bills will be paid on the signature of the Divisional Superintendent or of the officer in charge of a signal office. Bills for travelling allowance will be signed by the officer in charge of a signal office, but they will be paid only after the countersignature of the Divisional Superintendent. Contingent or imprest certificates in Form 69 will be paid on the countersignature of the Divisional Superintendent.

Officers on Tour.

533. Divisional Superintendents in the Telegraph Department, when travelling on inspection duty within their respective divisions, may draw their salaries, cash their travelling bills and recoup their contingent imprests from the nearest civil treasury, on a certificate from themselves

that the amount is due, accompanied by a receipt for the money in the usual form.

Advances and Deposits.

534. Money required by officers who have no drawing account with the treasury for advances and refund of deposits will be paid on presentation of certificates in Forms 70 and 71 signed respectively by the Divisional Superintendent and the Deputy Accountant General for Telegraphs.

Foreign Telegraph Advances.

535. Balances found to be due to foreign telegraph administrations for messages sent by their lines will be paid by Treasury Officers on presentation of certificates signed by the Assistant Accountant General, Check Office.

Letters of Credit.

536. For other than signal offices and the offices of Divisional Superintendents funds are supplied in the same way as to the Public Works Department by means of letters of credit (Form 61). These letters of credit should as a rule be in favour of the officer in charge of the sub-division or of an officer holding charge of a construction party and so on—not in favour of particular officers personally—so as to prevent difficulty in case of transfers of charge. A copy of each letter of credit will be forwarded by the Accountant General to the officer in whose favour it is granted.

537. The balance of a letter of credit does not lapse at the end of the official year, but if such balance is not operated on in the meantime, it will lapse six months after the expiration of the financial year in which the letter of credit was issued.

538. If a letter of credit miscarry or be delayed and the officer concerned thereby run short of funds, he may be allowed to draw funds within the limit of the expected letter of credit on producing a notice from the Deputy Accountant General for Telegraphs that the required authority has been issued; but the Treasury Officer will at once report the circumstance by telegraph to the Provincial Accountant General. The officers mentioned in Article 536 can be furnished with funds only by letter of credit and only under the above-stated circumstances in anticipation of its arrival.

NOTE.—It has been settled with the Presidency Banks that their Agents shall be guided by this rule when Government treasuries bank with their branches.

539. The amount of each letter of credit is to be posted in the column of balance in the register of cheques paid (Form 62) and in the drawing officer's pass book (when sent to be written up) as the limit up to which the officers named may draw cheques. The cheques themselves should be charged in the treasury accounts only when they are actually paid. The paid cheques will be sent up by Treasury Officers in support of the debits in their accounts with a covering list working up to the

Article 534, Note 1, page 220—

Insert in line 1 "Superintendents in charge of the Agra, Karachi, Rangoon, Lahore, and Delhi offices and" *before the words* "Deputy Superintendents"

7th List—15-1-15.

Page 220—

Add the following note to Article 534:—

NOTE.—Deputy Superintendents in charge of signal offices may draw from the Treasury advances for officers transferred from their offices in the same manner as they draw salary and travelling allowance bills (Article 530).

2nd List—1-6-13.

Article 535, page 220—

For "Assistant Accountant General, Check Office" *in lines 3 and 4 read* "Deputy Accountant General, Telegraph Check Office."

7th List—15-1-15.

Article 536, page 220—

For "Directors of Circles" *in line 1 read* "Directors, Telegraph Engineering and Postmaster General (Telegraph Traffic Branch)"

7th List—15-1-15.

Article 538, page 220—

For "Deputy Accountant General for Telegraphs" *in line 4 read* "Deputy Accountant General, Post Office and Telegraphs (Telegraph Branch)"

7th List—15-1-15.

Page 220, Article 534—

Number the existing Note under this Article as Note 1, and ***insert*** the following as Note 2 :—

"NOTE 2.—*Vide* exception below Article 530."

6th list—1-8-14.

Article 534, page 220—

For the words "Divisional Superintendents and the Deputy Accountant General for Telegraphs" *in lines 4 and 5, read* "Postmaster General (Telegraph Traffic Branch) and the Deputy Accountant General, Post Office and Telegraphs (Telegraph Branch)."

7th List—15-1-15.

Page 220, Article 536—

Read "Directors of Circles" *for* "Divisional Superintendents" *in lines 1 and 2 and for the word* "Sub-Division" *in lines 4 and 5 read* "Division."

2nd List—1-6-13.

Page 221, Article 540—

Insert the following note under this article:—

NOTE.—The provisions of Article 485 apply, *mutatis mutandis*, in cases of loss of cheques drawn by Telegraph officers on civil treasuries.

2nd List—1-6-13.

Page 221, Article 541—

Read "Divisional" *for* "Sub-Divisional" *in lines 1, 4 and 9.*

2nd List—1-6-13.

Page 221, Article 542—

Read "Divisional" *for* "Sub-Divisional" *in lines 3 and 7.*

2nd List—1-6-13.

total debit and showing (1) Serial number, (2) Number of the cheque, (3) Amount of the cheque.

540. Money will be drawn from treasuries for sums not less than ₹10 by means of cheques which will remain current for three months only. The officer drawing the cheque will use a separate cheque book for each treasury, and before commencing issue of cheques from any cheque book will advise the Treasury Officer of the number of it and how many cheques it contains. The Treasury Officer will observe the same procedure as regards the cashing of these cheques as for the Public Works cheques.

Sub-treasuries.

541. A ~~sub~~-divisional officer may obtain funds when necessary from sub-treasuries by means of cheques which should be distinguished by different numbers and letters from those drawn against the sadar treasury. In such case, the ~~sub~~-divisional officer should give notice to the Treasury Officer, from time to time, of the probable amount of his drawings on such sub-treasuries in order that funds may be duly provided (see however Article 455). The cheques drawn against sub-treasuries will be entered by the Treasury Officer against the letter of credit of the ~~sub~~-divisional officer just as if they had been drawn directly against the treasury. Bills in the prescribed forms may also be paid on presentation at sub-treasuries by previous arrangements with the District Treasury Officers.

Payments at a Branch Bank.

542. When a branch of a Presidency bank conducts the duties of a Government treasury, the letter of credit may be passed on to the bank if the ~~sub~~-divisional officer requires funds only at head-quarters; but if he requires fund both at the head-quarters and at a sub-treasury, the Treasury Officer will retain the letter of credit and will provide funds at the sub-treasury, advising the bank of the amount to be placed to credit of the ~~sub~~-divisional officer at the head-quarters.

Pass Book and Verification.

543. The amount of each cheque paid must be recorded in a pass book (Form 63) which will remain with the drawing officer and be sent by him periodically to be written up by the Treasury Officer from the register of cheques paid. Nothing is to be credited in the register or in the drawing officer's pass book except the letters of credit.

544. When the drawing officer is stationed at the head-quarters of a district the pass book should be sent weekly to the Treasury Officer to be written up and on return should be checked with his cash and cheque books: the pass book of an officer at a distance from the treasury should be sent less frequently, but at regular intervals. If the officer has drawing accounts on more than one treasury, he will, of course, have more than one pass book.

545. At the end of every month the Treasury Officer will furnish each drawing officer with a certificate of balance as follows:—

I hereby certify that the undrawn balance of A. B.,————————at the end of ————————190 is R————————

Telegraph Stamps.

546. Sanctioned permanent advances of telegraph stamps may be made to Telegraph Masters without payment; their value will not be credited in the treasury account but deducted in the *plus* and *minus* memorandum of telegraph stamps, the deduction being supported by the Telegraph Master's receipt and the sanction. The transaction will also be entered in the monthly account (Form 75) sent to the Controller of Printing and Stationery, accompanied by the duplicate receipts of the Telegraph Masters.

547. To prevent inconvenience to the public when treasuries are closed for holidays of more than one day's duration, Treasury Officers are authorised to advance to local Telegraph Masters, without payment, such telegraph stamps as the ~~Divisional Superintendent of Telegraphs~~ may consider necessary; the requisition of the Superintendent will be attached to the receipt for the stamps and will support the reduction appearing in the *plus* and *minus* memorandum.

548. These temporary advances are to be adjusted immediately on the re-opening of the treasury by the return of the unused stamps and the money value of those sold, and care should be taken that no delay occurs in effecting the adjustment. The cash received will be credited in the cash book as proceeds of telegraph stamps sold in usual course, with a corresponding entry in the *plus* and *minus* memorandum; and the full amount of stamps advanced will be shown as returned in the monthly account sent to the Controller of Printing and Stationery and added in a separate entry to the *plus* and *minus* memorandum.

NOTE.—If the stamps are issued and returned in the same month, neither the deduction on issue nor the addition on return need be shown in the *plus* and *minus* memorandum.

Article 547, page 222—

For "Divisional Superintendents of Telegraphs" *in line 4 read* "Postmaster General (Telegraph Traffic Branch) of the circle" *and for* "Superintendent" *in line 5 read* "Postmaster General."

7th List—15-1-15.

Page 222, Article 546—

In lines 1 and 4 read 'postage stamps' for 'telegraph stamps' and in lines 2 and 8 read "Heads of signal offices." for "Telegraph masters" and for "Telegraph master's receipt" in line 5 read "receipt granted by the head of the signal office" and in line 6 for "monthly account (form 5)" read "monthly statement".

Article 547, Page 222—

In line 3 for "Local Telegraph masters" read "Heads of local signal offices" and in line 4 read "Postage stamps" for "Telegraph stamps."

Page 222, Article 548—

In line 5 read "Postage stamps" for "Telegraph stamps" and in line 8 read "monthly statement" for "monthly account."

Page 222, Article 546 as amended by the 4th List of Corrections:—

Cancel the sentence in lines 5 to 8 "The transaction.....offices."

Page 222, Article 548 as amended by the 4th List of Corrections:—

Substitute the following for the last three lines of this Article:—

"in the latter in a separate entry the full amount of stamps advanced will be shown as returned."

(21st List—2-4-18.)